

MAY 08 2006

004/018

1374.40147CX2

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: F. ITO  
Serial No.: 10/760,380  
Filed: January 21, 2004  
For: A SEMICONDUCTOR DEVICE AND A  
METHOD OF MANUFACTURING THE SAME  
Group: 2813  
Examiner: L. SCHILLINGER

*Enter  
w/RCE  
6/14/06*

**AMENDMENT AFTER FINAL OFFICE ACTION**

Mail Stop: AF  
Commissioner for Patents  
POB 1450  
Alexandria, VA 22313-1450

May 8, 2006

Sir:

In response to the final Office Action, dated January 8, 2006, the period of response for which extension of time is requested in the attached Petition for Extension of Time, please amend the above-identified application as listed below and as set forth on the following pages:

**Amendments to the Claims; and**

**Remarks are included following the Amendments.**